



NONPROFIT SCHOOL SUPPORT
ORGANIZATIONS PROCEDURE (BUS-P003)
Clarksville-Montgomery County School System

1.0 SCOPE:

- 1.1 This procedure outlines the process of accounting for money in the name students for CMCSS by Nonprofit School Organizations.

The online version of this policy is official. Therefore, all printed versions of this document are unofficial copies.

2.0 RESPONSIBILITY:

- 2.1 School Support Coordinator

3.0 APPROVAL AUTHORITY:

- 3.1 Chief Financial Officer

Signature

Date

4.0 DEFINITIONS:

- 4.1 School support organization: A booster club, foundation, parent teacher association, parent teacher organization, parent teacher support association, or any other nongovernmental organization or group of persons whose primary purpose is to support a school district, school, school club, or academic, arts, athletic, or social activities related to a school which collects or receives money, materials, property or securities from students, parents, or members of the general public. A group of persons who merely request that students, parents, or members of the general public make donations to a school district, school, school club, or academic, arts, athletic, or social activity related to a school will not be considered a school support organization.
- 4.2 School Representative: For the purpose of this procedure school representative refers to employees of the particular school the School Support Organization is affiliated with to include Board Members and the Director of Schools.

5.0 PROCEDURE:

A school representative may not act as a treasurer or bookkeeper for a School Support Organization. A school representative may not be a signatory on the checks for a School Support Organization (SSO). A majority of the voting members of any School Support Organization board should not be composed of school representatives. A SSO may not solicit for or raise funds until complying with this procedure.

- 5.1 Nonprofit School Support Organizations (SSO) receives approval of organization's name from principal before applying for nonprofit status.
- 5.2 SSO completes application and receives approval as a non profit status from the State prior to soliciting, raising, or collecting money, materials property or securities to support a school district, school, school club, or academic, arts, athletic, or social activity or event related to a school. This is accomplished by filing a nonprofit charter with the Tennessee Secretary of State (Please see link below).

http://www.tennessee.gov/sos/bus_svc/forms.htm

If your SSO wants to complete a 501(c)(3) application, follow this link:
<http://www.irs.gov/charities/charitable/article/0,,id=122670,00.html>

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- 5.2.1 Proof of not for profit status is submitted to principal annually verifying the continual recognition as a nonprofit entity.
- 5.2.2 Principal forwards copy of SSO Form ([BUS-F008](#)) to School Support Coordinator.
- 5.2.3 Principal's/Designee's pre-approval of all fundraisers is required.
- 5.3 SSO completes applications and receives a Federal ID Number (EIN) (please see link below).
EIN number https://sa1.www4.irs.gov/sa_vign/newFormSS4.do
- 5.4 Goals, objectives and by-laws of the SSO are submitted to the principals.
- 5.5 SSO officers complete SSO Form ([BUS-F008](#)) stating name, address, phone number and position.
- 5.6 SSO president and treasurer attend an annual meeting with the Director of Schools/designee at the beginning of the school year.
- 5.7 SSO maintains a copy of the charter, by-laws, minutes, and documentation of its recognition as a nonprofit organization and financial records for five (5) years.
- 5.8 Bank statements, annual reports of receipts and disbursements are provided to the principal monthly.
 - 5.8.1 These records must be available upon request from officials of the local school board, local school principal, or auditors of the office of the comptroller of the treasury.
- 5.9 A school support organization will operate within the applicable standards and guidelines set by a related state association, if applicable, and shall not promote, encourage or acquiesce in any violation of student or team eligibility requirements, conduct codes or sportsmanship standards.
- 5.10 Funds raised requiring supervision of students by school system personnel are processed through the schools' Individual School Account.
 - 5.10.1 All collections and expenditures will follow ISA procedures [ISA-P001](#), [ISA-P002](#), [ISA-P003](#) and [ISA-P004](#).
- 5.11 If the principal decides to give the concession to the SSO, SSO Concession Agreement ([BUS-F009](#)) is completed and forwarded to the Central Office.

6.0 ASSOCIATED DOCUMENTS:

- 6.1 School Support Organizations Policy ([BUS-A005](#))
- 6.2 Public Charter No. 326 Public Acts 2007
- 6.3 ISA procedures ([ISA-P001](#), [ISA-P002](#), [ISA-P003](#), [ISA-P004](#))
- 6.4 SSO Form ([BUS-F008](#))
- 6.5 SSO Concession Agreement ([BUS-F009](#))



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7.0 RECORD RETENTION TABLE:

<u>Identification</u>	<u>Storage</u>	<u>Retention</u>	<u>Disposition</u>	<u>Protection</u>
Charter, by-laws, minutes, non profit status, financial records	At the discretion of SSO Officers	5 years	Discard as Desired	At the discretion of SSO Officers

8.0 REVISION HISTORY:

<u>Date:</u>	<u>Rev.</u>	<u>Description of Revision:</u>
8/10/07		Initial Release
8/06/08	A	Change title of responsibility, remove need to complete 501(c)(3) application, delete 5.3.1, remove "by student" in 5.9, add bookstore to 5.10 & 6.5, change Booster Club to SSO
10/31/08	B	Change list to form BUS-F008 in 5.2.2, remove bookstore from 5.10 & 6.5
8/09/10	C	Change quarterly to monthly in 5.8.

***** End of Procedure *****